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Re:

U.S. Utility Patent Application

Appl. No. 10/661,218; Filed: September 12, 2003

Tunneling Protocols For Wireless Communications

Inventors:

BIMS et al.

Our Ref:

1875.7300001

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Amendment and Reply Under 37 C.F.R. § 1.116.

The above-listed documents are filed electronically through EFS-Web.

In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Fee payment is provided through online credit card payment. The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

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MRM Enclosures

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